

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

JUSTIN ERIC BENTLEY,
BRUCE CRAIG HOLT,
JENNIFER HOLT,
MARTY HOLT,
MICHAEL D. SMITH, JR.,
AS PERSONAL REPRESENTATIVE OF
THE ESTATE OF DONNA FAY SMITH, and
JOANN WHITFIELD,

Defendants.

Case No. 6:17-cv-02278-DCC

**ORDER GRANTING MOTION FOR
DEFAULT JUDGMENT**

This matter comes before the Court on the Motion of Plaintiff, the United States of America for Summary and Default Judgment. (ECF No. 27.) Default having been entered against Defendant Michael D. Smith, Jr., as Personal Representative of the Estate of Donna Fay Smith (“Defendant Smith”), and upon due consideration of the motion and all the facts and circumstances good cause being shown, it is ORDERED, ADJUDGED, and DECREED that the Motion for Default Judgment as to Defendant Smith is GRANTED. Further, the Court finds, pursuant to Federal Rule of Civil Procedure 54(b), that there is no just reason to delay entry of final judgment as to Defendant Smith in the above-captioned cause. Therefore, the clerk shall enter Default Judgment against Defendant Smith as follows:

JUDGMENT is granted in favor of the United States and against Defendant Michael D. Smith, Jr., as Personal Representative of the Estate of Donna Fay Smith for his liability pursuant to 26 U.S.C. § 6324(b) as donee for the unpaid 2008 federal gift tax of Nellie Holt in the amount

of \$350,000 as of March 14, 2019, plus such post-judgment interest from that date as allowed by law.

IT IS SO ORDERED

s/Donald C. Coggins, Jr.
DONALD C. COGGINS, JR.
UNITED STATES DISTRICT JUDGE

March 15, 2019
Spartanburg, South Carolina